

EXHIBIT B

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO
EASTERN DIVISION**

In re:)	Chapter 11
)	
Squirrels Research Labs LLC, <i>et al.</i> ¹)	Case No. 21-61491
)	
Debtors.)	Judge Tiiara N.A. Patton
)	

**ORDER APPROVING COMPROMISE AND SETTLEMENT BETWEEN THE
DEBTORS AND CINCINNATI INSURANCE COMPANY²**

This matter having come before the Court upon the Debtors' Motion for Entry of an Order Approving Compromise and Settlement with Cincinnati Insurance Company (the "Motion"); the Court having reviewed the Motion and having made the following findings: that the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334(b); that this is a core

¹ The "Debtors" in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Squirrels Research Labs LLC (9310), case no. 21-61491 and The Midwest Data Company LLC (1213), case no. 21-61492.

² All capitalized terms used in this Order and not otherwise defined herein shall have the meanings as set forth in the Motion.

proceeding pursuant to 28 U.S.C. § 157(b)(2); that venue of this proceeding and the Motion is proper pursuant to 28 U.S.C. §§ 1408 and 1409; that notice of the Motion was proper and sufficient under the circumstances and no parties have objected or otherwise responded to the Motion; and that upon consideration of the relevant factors to be utilized in determining whether a proposed settlement is fair and reasonable – namely, the probability of success; difficulties, if any, in collecting any judgment; the complexities involved, including the attendant expense, inconvenience, and delay; and the interest of creditors – it appears to the Court that the Settlement is fair and equitable, rising above the “lowest point in the range of reasonableness”, that the relief sought in the Motion is in the best interest of all parties, and that the legal and factual bases set forth in the Motion establish just cause for the relief requested therein; therefore, it is hereby adjudged, decreed, and

ORDERED that the Motion is granted; and it is further

ORDERED that the Settlement is approved in its entirety, and the Debtors are authorized to perform in accordance with the terms thereof and to distribute the proceeds of the Settlement as set forth in the Motion, as well as with the terms of this Order, and it is further

ORDERED that the Court shall retain jurisdiction over any and all disputes arising under or otherwise relating to the terms of this Order or the Settlement.

IT IS SO ORDERED.

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Submitted by:

/s/ Julie K. Zurn

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